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From:

Sent: 5/11/09

To:

Cc:

Subject: FW: IRS Lien Recording Fees and FMS TOPS Offset

Hi . According to in her email below, the notice the county recorder receives has the phone number of the federal government agency to which some agency of the county owes the debt. It could be HHS, HUD etc. Offset is for non-tax debts. Once a debt has been delinquent for 180 days it is turned over to the Secretary of the Treasury for appropriate action to collect or terminate collection on the debt or claim. 31 USC 3711(g)(1)(A),(B). Before collection via offset, the agency must give the debtor (county): 1) written notice of the basis and amount of claim, the intention of the agency to collect via administrative offset, and an explanation of the debtor's rights under the DCIA; 2) an opportunity to inspect and copy the agency's relevant records; 3) an opportunity for an in-agency review of the agency's decision; and 4) an opportunity to execute a written agreement with the agency to repay the debt. After that the debt is submitted for offset. The county can dispute further in court. Since offset is an administrative remedy, a court judgment is not needed prior to offset. Surely the county's attorney or legal department will also have some knowledge of these types of debts. I hope this helps.